

Listing of Claims:

This listing of claims will replace all prior versions, and listings, of claims in the application:

1. (canceled)
2. (canceled)
3. (currently amended) Panel according to claim 44 19, characterized in that a tile (2) comprises an upper covering plate (8) and at least one lower rigid supporting plate (9), made of a material with high flexural strength and on which the upper plate is attached.
4. (currently amended) Panel according to claim 3 20, characterized in that said upper covering plate (8) is a plate with low flexural strength.
5. (currently amended) Panel according to claim 3 20, characterized in that the lower supporting plate (9) of a tile (2) is a plate such as a plate of sheet metal, stainless steel, wood, wood composite or another composite material.
6. (currently amended) Panel according to claim 44 20, characterized in that the supporting plate (3) is advantageously a plate made of foam or cork.

7. (currently amended) Panel according to claim 44 20, characterized in that the tiles (2) are attached on the flexible support plate (3) by adhesive bonding.

8. (canceled)

9. (canceled)

10. (currently amended) Panel according to claim 44 20, characterized in that it constitutes an assembly that is rigid in the approximately flat state against the forces acting on the top surface of the panel.

11. (previously presented) Panel according to claim 3, characterized in that a tile comprises an upper covering plate (8) disposed on a rigid plate (9).

12. (previously presented) Panel according to claim 3, characterized in that a tile (14) is formed by a strip of covering extending parallel to one edge of the panel (1) and whose length corresponds to the length of said edge, and attached on several rigid plates (9) juxtaposed in the direction of the length of the strip on the supporting plate (3), several strips being juxtaposed on the supporting plate (3).

13. (currently amended) Covering, particularly for a floor, characterized in that it is formed by the contiguous juxtaposition of panels (1) according to claim 44 20 on a laying surface (12).

14. (canceled)

15. (currently amended) Covering panel according to claim 44 20, wherein the individual mounting of the tiles on the flexible supporting plate, the flexibility of the supporting plate with said folding lines, and the compressibility of the supporting plate constitute means of compensating for irregularities or flatness defects of a surface on which the panels are laid.

16. (currently amended) Covering panel according to claim 45 20, wherein said foldable portions of said supporting plate and said panel can be folded until they come in contact with one another.

17. (previously presented) Panel according to claim 3, characterized in that said upper covering plate (8) comprises one of parquet, tile, stone and marble.

18. (canceled)

19. (New) Covering panel, particularly for a floor, comprising:
a plurality of tiles each having an upper face, a lower face and side faces, and a thickness between said upper and lower faces;

a supporting plate having an upper face, a lower face and a thickness between said upper and lower faces, said supporting plate being made from a flexible material that is elastically compressible in the direction of said thickness;

said tiles being individually attached to said upper face of said supporting plate, with said side faces remaining free, while being juxtaposed thereon in a way that when said panel is in a flat state, the side faces of one tile are in direct contact with the side face of the adjacent tile, with edges of adjacent tiles being aligned to form continuous lines on the upper face of the panel;

portions of said supporting plate beneath said continuous lines formed by said aligned edges of adjacent tiles constituting folding lines along which said supporting plate and said panel are foldable; and

wherein the panel is a rigid panel against forces acting on its upper surface, when said tiles are aligned in the same plane with their side faces in contact with one another.

20. (New) Covering panel, particularly for a floor, comprising:

a plurality of tiles each having an upper face, a lower face and side faces, and a thickness between said upper and lower faces;

a supporting plate having an upper face, a lower face and a thickness between said upper and lower faces, said supporting plate being made from a flexible material that is elastically compressible in the direction of said thickness;

said tiles being individually attached to said upper face of said supporting plate, with said side faces remaining free, while being juxtaposed thereon in a way that when said panel is in a flat state, the side faces of one tile are in direct contact with the side

face of the adjacent tile, with edges of adjacent tiles being aligned to form continuous lines on the upper face of the panel;

each said tile comprising an upper covering plate having side faces and at least one lower rigid supporting plate having side faces, made of a material with high flexural strength and on which the upper plate is attached, said upper and lower plates having the same shape with the corresponding side faces of said covering plate and said supporting plate forming the said side faces of said tile;

portions of said supporting plate beneath said continuous lines formed by said aligned edges of adjacent tiles constituting folding lines along which said supporting plate and said panel are foldable; and

wherein the panel is a rigid panel against forces acting on its upper surface, when said tiles are aligned in the same plane with their side faces in contact with one another.